Records Management Plan 2021-26

AUDIT SCOTLAND

Who we are

The Auditor General for Scotland, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General for Scotland is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.

- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.

- Audit Scotland is governed by a board, consisting of the Auditor General for Scotland, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.

About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General for Scotland and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money

- reporting our findings and conclusions in public

- identifying risks, making clear and relevant recommendations.

Contents

Element 1 - Senior Management Responsibility

Element	One
Title	Senior management responsibility
Description	An individual senior staff member is identified as holding corporate responsibility for records management.
	Section 1(2)(a)(i) of the Act specifically requires a Records Management Plan to identify the individual responsible for the management of the authority's public records.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element one

1. The records management policy for the Auditor General for Scotland, Accounts Commission and Audit Scotland states that the Chief Operating Officer is responsible for the appropriate arrangements for managing our information and records. The Chief Operating Officer is the Senior Information Risk Officer (SIRO) for our organisations.

2. Vicki Bibby, Chief Operating Officer and SIRO is the named officer for the records management plan.

Supporting evidence

3. The following evidence is submitted in support of our records management plan for element one. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may have implications for our information security.

- Letter to the Keeper of the Records of Scotland confirming Diane McGiffen as the named officer.

- Email to NRS (December 2018) informing change to Audit Scotland's Corporate Governance Manager

- Copy of the Agenda and Board minutes approving Audit Scotland's, the Auditor General for Scotland and the Accounts Commission's joint Records Management Plan.

Element 2 - Records manager responsibility

Element	One
Title	Records manager responsibility
Description	An individual staff member is identified as holding operational responsibility for records management and has appropriate corporate responsibility, access to resources and skills.
	Section 1(2)(a)(ii) of the Act specifically requires a Records Management Plan to identify the individual responsible for ensuring the authority complies with its plan.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element 2

1. The records management policy for the Auditor General for Scotland, Accounts Commission and Audit Scotland states that the Corporate Governance Manager is responsible for the day-to-day records management arrangements.

2. In addition, Audit Scotland's Knowledge, Information and Technology Governance Group's role is to keep our records management policy and arrangements robust and up to date.

3. The Corporate Governance Manager is Gayle Fitzpatrick.

Supporting evidence

4. The following evidence is submitted in support of our records management plan for element two. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may have implications for our information security.

- The current Corporate Governance Manager came into post in January 2019. The previous Corporate Governance Manager confirmed this handover/change in December 2018 via an email to the Keeper of the Records of Scotland. (see element one evidence for the email/letter/notification)

- Copy of the Corporate Governance Manager's job description and person specification.

- The Corporate Governance Manager undertook a four-day course (completed over two separate periods) for the Practitioner Certificate in Scottish Public Sector Records Management during 2020. Assessment will be based on a portfolio submitted in January 2021. Following assessment in February 2021, certification will be issued likely in early Spring 2021.

Element 3 - Records management policy statement

Element	One
Title	Records management policy statement
Description	The authority has an appropriate policy statement on records management.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element three

1. The records management policy for the Auditor General for Scotland, Accounts Commission and Audit Scotland describes our commitment and arrangements for managing our information and records. The policy statement is supported by a number of key documents such as our staff guidance on records management, our Freedom of Information policy and our Data Protection policy.

2. All staff must self-assess their compliance with ethical principles and relevant Audit Scotland policies by completing a Fit and Proper form annually. The Records Management Policy is included as required reading and is also included within the Staff handbook.

Supporting evidence

3. The following evidence is submitted in support of our records management plan for element three. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Records management policy.

- Staff Code of Conduct.

- Fit and Proper form.

- Copy of the Board agenda, policies covering paper and minutes approving the Auditor General for Scotland, Accounts Commission and Audit Scotland joint Records Management Policy.

Element 4 - Business classification

Element	One
Title	Business classification
Description	Records are known and are identified within a structure, ideally founded on function.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element four

1. Audit Scotland use SharePoint for managing and sharing information and records across the organisation. SharePoint has been structured along functional lines to avoid having to restructure the information should business groups change and to reflect one organisational working.

2. We believe that our current business classification scheme meets the requirement for this element.

Supporting evidence

3. The following evidence is submitted in support of our records management plan for element four. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- A copy of our current information asset register.

- A copy of our business classification scheme.

- Screenshot of SharePoint showing the functional approach to our information.

- Information management guidance.

Element 5 - Retention schedules

Element	One
Title	Retention schedules
Description	Records are retained and disposed of in accordance with the Retention Schedule
	Section 1(2)(b)(iii) of the Act specifically requires a Records Management Plan to include provision about the archiving and destruction or other disposal of the authority's public records.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element five

1. The Auditor General for Scotland, Accounts Commission and Audit Scotland has an information and records retention schedule which is overseen the Knowledge, Information and Technology Governance Group.

2. Factors which influence our retention schedule are: -

- Regulatory and legislative requirements.

- Audit requirements.

- Business / commercial requirements.

- Historical / permanent archive requirements.

By adhering to our schedule, we will:

- ensure that records are kept for the appropriate period and in an appropriate manner

- minimise retention while ensuring the information needs of the business are met

- dispose of records that are no longer needed in an appropriate manner

- reduce operating costs by only holding the records we require for business purposes

- ensure that all disposal actions are properly recorded.

3. In January 2020 Audit Scotland finalised the move from iShare to SharePoint Online. This represented a transfer of all organisational records from one system to another.

4. We continue to manage our records, information and data through implementation of our Records Management Plan and policy. Audit Scotland has undertaken regular file audits of business group SharePoint sites since the system's implementation. These file audits provided the Corporate Governance Manager with intelligence to monitor and review the progress of SharePoint implementation in terms of organisational records management and identify areas for improvement. Ultimately, these reports will assist in informing the optimum time to safely enable the records management function within SharePoint.

5. In March 2020, all Audit Scotland colleagues began working remotely from home due to the Covid-19 pandemic. The significant change in working style also contributed to the decision to delay the enabling of the SharePoint Online records management functionality.

6. Microsoft has recently made some amendments to its Compliance Tool within SharePoint Online. This change has also contributed to the decision to delay enabling the SharePoint records management functionality. Audit Scotland is cautious about turning the functionality on too soon without determining how this will impact on records management.

7. Audit Scotland also continues to monitor the implications arising from the formal exit from the European Union and how this will impact on data storage and transfers. Following advice from the Information Commissioner's Officer (ICO) and the Scottish Government, Audit Scotland have set up Standard Contractual Clauses (SCCs) to ensure our access to personal data we store is not detrimentally affected.

8. Audit Scotland recognises that SharePoint is a tool for records management, it does not replace records management. Given the factors outlined in paragraphs 4-7 and the scale of change and the impact on files with declared record retention periods the decision was taken to delay enabling the records management functionality available within SharePoint. It is anticipated that a full investigation will be conducted on this in early 2021 to identify what the changes mean. Following this, guidance will be developed for all staff, and shared before enabling the functionality.

Supporting evidence

9. The following evidence is submitted in support of our records management plan for element five. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Records retention schedule.

Element 6 - Destruction arrangements

Element	One
Title	Destruction arrangements
Description	Records are destroyed in a timely and appropriate manner and records of their destruction are maintained.
	Section 1(2)(b)(iii) of the Act specifically requires a Records Management Plan to include provision about the archiving and destruction, or other disposal, of an authority's public records.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element six

1. Our public records were held mostly on paper before the implementation of iShare (based on SharePoint) records management in July 2013. When the operational life of our paper records is at an end they are stored off-site with our archiving and storage company Haven Products Ltd, based in Larbert. They are ISO27001:2013, ISO 9001:2008 and ISO 14001:2004 registered organisation.

2. In accordance with our guide to archiving (see element seven) the Information Asset Owners (IAOs) are provided with periodic reports from our archiving company highlighting boxes containing information, documents and records that are nearing their destruction date. The IAO must review the report detailing the content of the boxes and if required either recall boxes to review the contents, reset their destruction date, authorise destruction or highlight them for transfer to the National Records of Scotland.

3. If the review finds the records should be destroyed, documentation is completed authorising our archive company to destroy the information. Certificates of destruction are received to confirm they have been destroyed.

4. A service provider review was conducted on Haven Products in June 2020 to ensure they continued to meet the quality of service and security for our information.

5. Audit Scotland has a confidential waste provision provided by Oasis Group (formerly Box-it). Oasis are contracted to uplift all our documented paper waste and dispose of it securely. Oasis visit each month and collect the paper waste

from locked receptacles situated in our Edinburgh and Glasgow offices. Access to the receptacles is strictly controlled with keys kept in a lockable cabinet accessible to a small number of designated Business Support staff.

6. Oasis take the paper waste away and it is securely shredded at their premises and then provide Audit Scotland with certificates of destruction.

7. A service provider review was conducted on Oasis Group in August 2020 to ensure they continued to meet the quality of service and security for our information.

8. In July 2013 we started to implement electronic records management through SharePoint technology. Arrangements are in place for managing records, declared in SharePoint, through the life of the record.

Supporting evidence

9. The following evidence is submitted in support of our records management plan for element six. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- IT disposal policy.

- Copy of certificates of destruction.

- Archiving guide all staff (element seven).

- ISO certificates (element seven).

Element 7 - Archiving and transfer arrangements

Element	One
Title	Archiving and transfer arrangements
Description	Records that have enduring value are permanently retained and made accessible in accordance with the Keeper's 'Supplementary Guidance on Proper Arrangements for Archiving Public Documents'.
	Section 1(2)(b)(iii) of the Act specifically requires a Records Management Plan to make provision about the archiving and destruction, or other disposal, of an authority's public records.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element seven

1. The Auditor General for Scotland, Accounts Commission and Audit Scotland archive their paper records with Haven Products. Haven Products is ISO registered for their document storage, collection, retrieval and confidential shredding.

2. Our electronic records remain live until the point of disposal or transfer to the National Records of Scotland. Records are stored in a combination of servers and cloud-based systems. Servers are backed up with copies stored in our disaster recovery servers.

3. Procedures are in place for the archiving and disposal of records. Information required to be archived is boxed up and then securely stored until it can be transported to Haven's offsite storage warehouse and 'booked in' to Audit Scotland's catalogue of stored information.

4. Audit Scotland's Business Support Team monitors all information transported in and out of offsite storage to ensure it remains secure. Procedures are in place for identifying and transferring records to the National Records Scotland.

Supporting evidence

5. The following evidence is submitted in support of our records management plan for element seven. Where necessary the supporting evidence has been

redacted to remove personal, confidential or information which may impact our information security.

- Audit Scotland Archiving procedure: guidance for all staff.

- Copy of blank Microsoft Forms Archiving request form.

- Records management – a guide for staff.

- Procedure for the transfer of records to the National Records of Scotland.

- Extract from Oasis (formerly Box-it) certificate of registration.

- Audit Scotland supply of service Contract with Haven.

- Extract from Oasis confidentiality and disclosure agreement.

Element 8 - Information security

Element	One
Title	Information security
Description	Records are held in accordance with information security compliance requirements.
	Section 1(2)(b)(ii) of the Act specifically requires a Records Management Plan to make provision about the archiving and destruction or other disposal of the authority's public records. An authority's Records Management Plan must make provision for the proper level of security for its public records.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element eight

1. The Auditor General for Scotland, Accounts Commission and Audit Scotland have an Information Security policy which each member of staff must read and adhere to. Staff acknowledge they have read the policy through our annual Fit and Proper exercise.

2. The Information Security policy contains information on security and use of equipment, use of software, passwords, encryption, information management, secure use of encrypted USB flash drives and legal obligations.

3. The Information Security policy is reviewed annually and presented to the Knowledge, Information and Technology Governance Group (KITGG). The KITGG recommend it to the Management Team who in turn recommend it to the Board for approval thereby ensuring oversight and commitment at the highest level for information security.

4. Audit Scotland's Information Security Management system (ISMS) was established in 2016 and re-certification to the standard is subject to 6 monthly audits by a certification body. The last certification was in October 2020 with no areas for improvement and accreditation renewed.

5. Paper records that are archived are stored offsite with a company called Oasis (previously known as Box-it). Oasis are ISO registered and part of the registration is for security and environmental responsibilities. Records are securely stored in conditions to reduce the likelihood of them being stolen or damaged by fire, flood, vermin and mould.

Supporting evidence

6. The following evidence is submitted in support of our records management plan for element eight. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Information security management policy.

- Audit Scotland ISO 27001 certificate.

- Board Agenda and minute of approval of information security policy.

- Fit and Proper Form (element 3).

- Audit Scotland's service provider review of Oasis (previously known as Box-it). report (element 6).

- Oasis ISO certificates (element 7).

Element 9 - Data protection

Element	One
Title	Data protection
Description	Records involving personal data are managed in compliance with data protection law.
	The Keeper will expect an authority's Records Management Plan to indicate compliance with its data protection obligations. This might be a high-level statement of public responsibility and fair processing.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element nine

1. The Auditor General for Scotland, Accounts Commission and Audit Scotland have extensive data protection arrangements in place to protect staff and client personal information.

2. The data protection policy is approved by the Board and communicated to all staff through our Fit and Proper form. Staff acknowledge that they have read the policy.

3. The data protection arrangements are managed on a day to day basis by the Corporate Governance Manager, who is the Data protection Officer for Audit Scotland. Regular updates on this area are scrutinised by the Knowledge, Information and Technology Governance Group.

4. Audit Scotland, the Auditor General for Scotland and the Accounts Commission are individually registered with the Information Commissioner.

5. All staff undertake e-learning in Data Protection and Protecting Information level 1 as part of their induction and all staff were required to do refresher training after the implementation of GDPR. In addition, our Senior Information Risk Owner (SIRO) and Information Asset Owners (IAOs) undertake Protecting Information level 2 training.

6. The Digital Services Manager is responsible for the electronic security of our information and records and Oasis (formerly Box-it) has been selected and vendor assessed for their security of our physical records held in archive.

7. Data Protection policies, procedures, training and reporting are in place. These are communicated to colleagues through SharePoint and to the public in

our privacy statement on our website. Policies are reviewed annually and subject to scrutiny at various levels of governance including by our Knowledge, Information and Technology Governance Group, Management Team and Board.

Supporting evidence

8. The following evidence is submitted in support of our records management plan for element nine. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Data protection policy.

- Data subject access request procedure and form.

- Data incident procedure.

- Registrations with the Information Commissioner.

- Board minutes approving the Data Protection policy.

- Fit and proper form (element three).

- Records retention schedule (element five).

- Privacy notice (element nine).

- Code of data matching practice (element 14).

Element 10 - Business continuity and vital records

Element	One
Title	Business continuity and vital records
Description	Record recovery, prioritising vital records, is an integral part of the authority's business continuity planning.
	An authority's business continuity arrangements should include the recovery of records made temporarily unavailable due to an unexpected event.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element ten

1. The Auditor General for Scotland, Accounts Commission and Audit Scotland have in place business continuity arrangements including recovery plans for essential business services. The plan and arrangements are approved by the Board.

2. The arrangements include a Business Continuity Policy (BCP) and objectives (version 14 as amended at February 2020) and incident recovery plans. The next version of our BCP and will be presented to the Board for approval during 2021.

3. Colleagues are informed of our business continuity arrangements at induction and during Business Continuity Awareness Week each year. Updates are also provided by our internal SharePoint news page and through the various Yammer channels.

4. An internal audit was conducted on our arrangements in June 2020. The Business Continuity Plan has been thoroughly tested, given the review took place during the height of the Covid-19 pandemic. The Internal Auditors reported an audit opinion of substantial assurance for both design and operational effectiveness and there were no recommendations for improvement.

Supporting evidence

5. The following evidence is submitted in support of our records management plan for element ten. Where necessary the supporting evidence has been

redacted to remove personal, confidential or information which may impact our information security.

- Business continuity policy and objectives.

- Extract from Incident recovery plans.

- Introduction to our Business Continuity (BCP) for new staff during induction.

- Extracts from Business Continuity internal audit report.

- Minutes of the Board meeting approving our BCP arrangements.

Element 11 - Audit trail

Element	One
Title	Audit trail
Description	The location of records is known, and changes recorded.
	The Keeper will expect an authority's Records Management Plan to provide evidence that the authority maintains a complete and accurate representation of all changes that occur in relation to a particular record.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element eleven

1. Audit Scotland carries out work on behalf of the Auditor General for Scotland and the Accounts Commission. Our organisation came into existence in 2000, is small and consists of about 290 whole time equivalent staff. The volume of public records we create is very small in comparison with councils, health boards, the Scottish Government and most NDPBs and our record management arrangements reflect this.

2. The majority of our records consist mainly of audit reports, audit evidence, correspondence and corporate governance records.

3. In January 2020 Audit Scotland finalised the move from iShare to SharePoint Online. The system provides a log of changes and amendments to files which provides a clear audit trail. Audit Scotland recognises that while SharePoint is a tool for records management, it does not replace records management, and staff are clear of the need to ensure there is an audit trail for the development of documentation that may be records.

4. Prior to 2013 some paper records were put into archive. Paper records can be recalled at any time by following our archive recall process (Element 7). An audit trail of the recall is kept by our archive company Oasis (formerly Box-it) on our behalf.

Supporting evidence

5. The following evidence is submitted in support of our records management plan for element eleven. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Archiving procedure (see element seven).

- Records Management guidance (element seven).

Element 12 - Records management training for staff

Element	One
Title	Records management training for staff
Description	Staff creating, or otherwise processing records, are appropriately trained and supported.
	The Records Management Plan must be adhered to by all staff in an authority. The Keeper will expect an authority's Records Management Plan to detail how the day-to-day operation of activities described in the elements in the authority's Records Management Plan are explained to the staff who will be required to carry them out.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element twelve

1. Audit Scotland carries out work on behalf of the Auditor General for Scotland and the Accounts Commission. Our organisation, which came into existence in 2000, is small and consists of about 300 staff. We work mainly with other public sector bodies and do not in the normal course of business interact directly with the public. Therefore, our volume public records are very small in comparison with councils, health boards, the Scottish Government and most non-departmental public bodies NDPBs).

2. The Auditor General for Scotland, Accounts Commission and Audit Scotland have a records management policy. The policy commits us to ensuring that staff are trained in records management applicable to their needs.

3. The records management policy is a key corporate policy. It is shared with each member of staff via our Fit and Proper process, through which staff acknowledge that they have read the policy.

4. All staff receive an introduction to records management and our system for holding records by Protecting Information level 1 training. In addition, staff are provided with information and record management guidance on SharePoint including a staff guide to records management, records retention schedule, transfer of records to the National Records of Scotland, etc.

5. The Corporate Governance Manager, who has day to day responsibility of records management, undertakes additional development opportunities where possible to fulfil the role. This includes attendance at national forums to benchmark and share good practice. In addition, the Corporate Governance Manager undertook the Practitioner Course in Records Management over January/February 2020. As part of this course, a portfolio is to be submitted, and this is due to be assessed in February 2021, with accreditation likely to be confirmed in Spring 2021 following assessment.

6. Records management development is closely linked and complimentary to development and training in Data Protection, Freedom of Information and Business Continuity all of which are part of the Corporate Governance Managers role in Audit Scotland.

Supporting evidence

7. The following evidence is submitted in support of our records management plan for element twelve. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Information management guidance.

- Records management policy (element three).

- Corporate Governance Manager's job description (element two).

- Fit and proper Form (element two).

Element 13 - Assessment and review

Element	One
Title	Assessment and review
Description	Section 1(5)(i)(a) of the Act says that an authority must keep its Records Management Plan under review.
	An authority's Records Management Plan must describe the procedures in place to regularly review it in the future.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element thirteen

1. Audit Scotland's Knowledge, Information and Technology Governance Group (KITGG), which meets six times a year, is responsible for ensuring that:

- our information and records management policies are reviewed at least annually and submitted to Management Team/Board for approval of any changes

- all staff are aware of our records management practices and are appropriately trained.

2. The KITGG meets six times a year and oversees the annual review of our information and records management policies and review our information risk register at every meeting.

3. During 2014 we introduced an annual records management compliance self-assessment checklist. This checklist forms part of our annual assurance process and is in addition to our information risk checklist, information security checklist for Accounting Officers and Board and internal control checklist and certificate of assurance.

Supporting evidence

4. The following evidence is submitted in support of our records management plan for element thirteen. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- The Knowledge, Information and Technology Governance Group's terms of reference (these are reviewed annually).

- Information management risk register.

- Records management compliance self-assessment checklist.

Element 14 - Shared information

Element	One
Title	Shared information
Description	Information sharing, both within the Authority and with other bodies or individuals, is necessary, lawful and controlled.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element fourteen

1. The Auditor General for Scotland, Accounts Commission and Audit Scotland are empowered under the Public Finance and Accountability (Scotland) Act 2000 and the Local Government (Scotland) Act 1973 to conduct financial, economy, efficiency and effectiveness examinations on Scottish public bodies. This legislation requires Scottish public bodies to provide us with any information or records to allow us to undertake our work.

2. We also work with other regulatory or inspectorate bodies to efficiently and effectively conduct performance examinations.

3. Our records management policy will apply to all the public records that we are responsible for and we have Codes, Memorandums of Understanding (MOU) and Protocols when working with others. For example, our Code of Data Matching Practice 2018 which we use for the National Fraud Initiative (NFI).

Supporting evidence

4. The following evidence is submitted in support of our records management plan for element fourteen. Where necessary the supporting evidence has been redacted to remove personal, confidential or information which may impact our information security.

- Public Finance and Accountability (Scotland) Act 2000.

- Local Government (Scotland) Act 1973.

- Code of data matching practice 2018.

Element 15 - Public records created by third parties

Element	One
Title	Public records created by third parties
Description	Adequate arrangements must be in place for the management of records created and held by third parties who carry out any functions of the authority.
Public Authorities	The Auditor General for Scotland, Accounts Commission and Audit Scotland

Statement of compliance for element fifteen

1. Audit Scotland provides services to the Auditor General for Scotland and the Accounts Commission, including carrying out audit work and supporting them in appointing auditors. It is governed by a board, consisting of the Auditor General for Scotland, the chair of the Accounts Commission, a non-executive board chair and two non-executive members who are appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament. Audit Scotland also provides guidance and support to appointed auditors and, on behalf of the Auditor General for Scotland and the Accounts Commission, monitors their performance through a rigorous quality-appraisal process.

2. The Auditor General for Scotland and the Accounts Commission appoint auditors under Section 97 of the Local Government (Scotland) Act 1973 and Section 21 of the Public Finance and Accountability (Scotland) Act 2000 respectively. The Auditor General for Scotland and the Accounts Commission appoint both staff in Audit Scotland's Audit Services Group and private firms.

3. Appointed auditors, including appointed firms, have specific functions set out in law which they carry out independently of the Auditor General for Scotland and the Accounts Commission. The auditors are required to provide Audit Scotland with copies of all audit outputs, however the ownership of outputs created by the auditor and any supporting working papers remain with the auditor.

4. The public records created by the work of the firms are financial accounts and annual reports which are provided to Audit Scotland, and these are published on Audit Scotland's website. Once copies are received by Audit Scotland they fall with scope of our records management plan.

5. Private firms appointed to carry out audit work do not carry out our functions.

Supporting evidence

6. Element 15 does not apply and therefore there is no supporting evidence.

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